

[REDACTED]

[REDACTED]

[REDACTED]

NOV 12 1993

Employer Identification Number: [REDACTED]  
Form: 1120  
Tax Years: [REDACTED]

Dear Applicant:

This is a final adverse ruling as to your exempt status under section 501(c)(3) of the Internal Revenue Code.

This ruling is made for the following reasons:

You are not organized and operated exclusively for charitable purposes within the meaning of section 501(c)(3) of the Code. You are organized and operated for substantial private purposes rather than public purposes. You serve private interests more than incidentally. You are not a charitable legal aid society or an exempt public interest law firm; you do not defend human and civil rights secured by law and you do not further any other charitable purpose through litigation.

Contributions to your organization are not deductible under section 170 of the Code.

You are required to file federal income tax returns on the above form. Based on the financial information you furnished, it appears that returns should be filed for the tax years shown above. You should file these returns with your key District Director for exempt organization matters within 30 days from the date of this letter, unless a request for an extension of time is granted. Returns for later tax years should be filed with the appropriate service center as indicated in the instructions for those returns.

[REDACTED]

If you decide to contest this ruling under the declaratory judgment provisions of section 7428 of the Code, you must initiate a suit in the United States Tax Court, the U. S. Court of Federal Claims, or the District Court of the United States for the District of Columbia before the 91st day after the date that this ruling was mailed to you. Contact the clerk of the appropriate court for rules for initiating suits for declaratory judgment. Processing of income tax returns and assessment of any taxes due will not be delayed because a declaratory judgment suit has been filed under section 7428.

In accordance with section 6104(c) of the Code, the appropriate State officials will be notified of this action.

If you have any questions about this ruling, please contact the person whose name and telephone number are shown above.

Sincerely,

(signed) [REDACTED]

[REDACTED]  
Director  
Exempt Organizations  
Technical Division

cc: [REDACTED]

cc: [REDACTED]

cc: [REDACTED]

cc: [REDACTED]

[REDACTED]  
4/9/93

[REDACTED]  
11/10/93